



# 2025 Form EST, Additional Charge for Underpayment of Estimated Tax

For Trusts (Form M2), Partnerships (Form M3) and S Corporations (Form M8)

NAME OF TRUST PARTNERSHIPS CORPORATIONX	12345678900000	123456789000000000
Name of Trust, Partnership or S corporation	FEIN	Minnesota Tax ID Number

## Required Annual Payment

1	Minnesota tax for 2025 (from line 26 of Form M2; line 13 of Form M3; or line 14 of Form M8)	1	12345678
2	Minnesota withholding and credits for 2025 (see instructions)	2	12345678
3	Subtract line 2 from line 1 (if result is less than \$500, stop here; you do not owe an additional charge)	3	12345678
4	Multiply line 1 by 90% (0.90)	4	12345678
5	Minnesota income tax for 2024 (from line 26 of Form M2, line 13 of Form M3 or line 14 of Form M8). If you did not file a 2024 return or filed a 2024 return for less than a full 12-month period, skip line 5 and enter the amount from line 4 on line 6	5	12345678
6	Required annual payment. Enter amount from line 4 or line 5, whichever is less • If line 6 is less than or equal to line 2, stop here; you do not owe an additional charge. • If line 6 is more than line 2, continue with line 7 or line 13, depending on which method you use.	6	12345678

## Optional Short Method (see instructions to determine which method to use)

7	Estimated tax payments you made for 2025	7	12345678
8	Add line 2 and line 7	8	12345678
9	Total underpayment for the year. Subtract line 8 from line 6 (if result is zero or less, stop here; you do not owe an additional charge)	9	12345678
10	Multiply line 9 by 2% (0.02)	10	12345678
11	• If the amount on line 9 will be paid on or after the regular due date for filing your return, enter 0. • If the amount was paid before the regular due date, use the following computation and enter the result on line 11: amount on line 9 X number of days paid before the regular due date X .000219	11	12345678
12	Additional Charge. Subtract line 11 from line 10. Enter result here and on line 38 of Form M2, line 20 of Form M3 or line 23 of Form M8	12	12345678

	A	B	C	D	
Regular Method	April 15, 2025	June 16, 2025	Sept. 15, 2025	Jan. 15, 2026	
13	Enter 25% (0.25) of line 6 in each column	12345678	12345678	12345678	12345678
14	Credits. See instructions	12345678	12345678	12345678	12345678
15	Overpayment. If line 14 is more than line 13, subtract line 13 from line 14. Enter the result here and add it to line 14 in the next column	12345678	12345678	12345678	12345678
16	Underpayment. If line 14 is less than line 13, subtract line 14 from line 13	12345678	12345678	12345678	12345678
17	Enter the date of payment or the regular due date for filing your return, whichever is earlier (see instructions)	12345678	12345678	12345678	12345678
18	Number of days between the payment due date and the date on line 17	12345678	12345678	12345678	12345678
19	Divide line 18 by 365. The result is a decimal	1,23456	1,23456	1,23456	1,23456
20	Multiply line 19 by 8% (0.08). Enter as a decimal	1,23456	1,23456	1,23456	1,23456
21	Multiply line 20 by line 16	12345678	12345678	12345678	12345678
22	Additional Charge. Add line 21, columns A-D. Enter result here and on line 38 of Form M2, line 20 of Form M3 or line 23 of Form M8	12345678	12345678	12345678	12345678

You must include this schedule with your Form M2, M3 or M8.